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DISTRICT COURT OF GUAM

MAR 1 6 2006

MARY L.M. MORAN CLERK OF COURT

Attorneys for the People of Guam (Government of Guam)

IN THE DISTRICT COURT OF GUAM HAGÅTÑA, GUAM

JULIE BABAUTA SANTOS, individually and on behalf of all those similarly situated,

Petitioner,

VS.

FELIX P. CAMACHO, Governor of Guam; ART ILAGAN, Director of Department of Revenue and Taxation; LOURDES M. PEREZ, Director of Department of Administration; DOUGLAS B. MOYLAN, Attorney General of Guam; and GOVERNMENT OF GUAM,

Respondents.

Civil Case No. 04-00006

SUPPLEMENTAL AUTHORITY **SUPPORTING MARCH 14, 2006** MOTION FOR RECONSIDERATION

Respondent Attorney General is unaware of any order by this Honorable Court on the undersigned's Motion for Reconsideration. Respondent respectfully cites 48 U.S.C. § 1424-4 (Addendum Q) for the proposition that the Attorney General of Guam is the proper official charged to enforce in District Court income tax matters, and

Supplemental Authority Supporting March 14, 2006 Motion for Reconsideration District Court of Guam Case Number 04-00006

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making litigation settlement decisions. The law was passed after 48 U.S.C. § 1421(d)(2). Respectfully submitted this 15^{th} day of March, 2006. OFFICE OF THE ATTORNEY GENERAL Douglas B. Moylan, Attorney General of Guam Attorney General of Guam, Elected

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Supplemental Authority Supporting March 14, 2006 Motion for Reconsideration District Court of Guam Case Number 04-00006

CERTIFICATE OF SERVICE

1 This is to certify that I have this day caused to be served counsel for the opposing 2 party(ies) with a copy of the foregoing by hand delivery, or by first class properly 3 4 addressed, to: 5 Michael Phillips, Esq. Rawlen MT Mantanona, Esq. BankPacific Bldg. Phillips & Bordallo, P.C. 6 410 West O'Brien Dr. 2nd Floor, 825 South Marine Drive Tamuning, Guam 96911 Hagåtña, Guam 96910 Rodney J. Jacob, Esq. 8 Daniel Benjamin, Esq. Calvo and Clark, LLP 9 655 South Marine Drive, Suite 202 10 Tamuning, Guam 96913 11 Shannon J. Taitano, Esq. Legal Counsel 12 Office of the Governor of Guam P.O. Box 2950 13 Hagåtña, Guam 96932 14 Peter Perez, Esq. Lujan, Aguigui & Perez 15 Suite 301, Pacific News Building 238 Archbishop Flores St 16 Hagåtña, Guam 96932 17 Curtis C. Van de Veld, Esq. 18 Van de veld, Fisher, Canto and Shimizu P.O. Box 5605 19 Hagåtña, Guam 96932 20 Respectfully submitted this 15th day of March, 2006. 21 OFFICE OF THE ATTORNEY GENERAL Douglas B. Moylan, Attorney General of Guam 22 23 DOUGLAS B. MOYLAN 24

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Supplemental Authority Supporting March 14, 2006 Motion for Reconsideration District Court of Guam Case Number 04-00006

Attorney General of Guam, Elected

Addendum

Q

Citation/Title
GU Organic Act Sec. 1424-4, 1424-4. Applicability of Laws & Rules.

*77 REVISED ORGANIC ACT OF 1950, § 1424-4

Guam Code Annotated THE ORGANIC ACT OF GUAM AND RELATED FEDERAL LAWS AFFECTING THE GOVERNMENTAL STRUCTURE OF GUAM THE ORGANIC ACT OF GUAM SUBCHAPTER 4. THE JUDICIARY

Current through P.L. 27-161 (2004)

§ 1424-4. Applicability of Laws & Rules.

Where appropriate, the provisions of Part II of title 18 and title 28, and notwithstanding the provision in rule 54(a) Federal Rules of Criminal Procedure relating to the prosecution of criminal offenses on Guam by information, the rules of practice and procedure heretofore or hereafter promulgated and made effective by the Congress or the Supreme Court of the United States pursuant to titles 11, 18 and 28, shall apply to the District Court of Guam and appeals therefrom except that the terms "Attorney for the govern ment" and "United States attorney", as used in the Federal Rules of Criminal Procedure, shall, when applicable to cases arising under the laws of Guam, including the Guam Territorial income tax, mean the Attorney General of Guam or such other person or persons as may be authorized by the laws of Guam to act therein.

SOURCE: Portion added by § 1 of the Act of Aug. 27, 1954 (68 Stat. 882). Reenacted by § 801 of the Act of Oct. 5, 1984, Pub.L. 98-454. Clause relating to trial by jury being subject to laws of Guam repealed by § 803 of Act of October 5, 1984, Pub.L. 98-454. Codified as 48 U.S.C.A. § 1424-4.

<General Materials (GM) - References, Annotations, or Tables>